



8 Salisbury Square  
London EC4Y 8BB  
United Kingdom

Tel +44 (0) 20 7311 1000  
Fax +44 (0) 20 7311 8171  
DX 38050 Blackfriars

The Directors  
Clinton Farms Limited  
Weston Centre  
Bowater House  
68 Knightsbridge  
London  
SW1X 7LQ

6 June 2002

Dear Sirs

**Notice of resignation – Clinton Farms Limited (no. 700827)**

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours sincerely

KPMG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection